

**Collin County, Texas**  
Unaudited Balance Sheet  
Governmental Funds  
May 31, 2014 and 2013

|  | <u>May 31, 2014</u>          | <u>May 31, 2013</u>          |
|--|------------------------------|------------------------------|
| <b>Assets:</b>                             |                              |                              |
| Cash and cash equivalents                  | \$ 22,998,298                | \$ 19,232,650                |
| Investments                                | 391,263,949                  | 370,268,848                  |
| Receivables:                               |                              |                              |
| Taxes (net of allowance for uncollectible) | 5,044,626                    | 5,401,316                    |
| Due from other governments                 | 690,963                      | 1,258,398                    |
| Advance to other funds                     | 17,662,140                   | 17,889,588                   |
| Interest                                   | 211,177                      | 235,736                      |
| Miscellaneous                              | 164,962                      | 156,026                      |
| Inventories                                | 2,649,205                    | 3,185,294                    |
| <b>Total Assets</b>                        | <u><u>\$ 440,685,320</u></u> | <u><u>\$ 417,627,856</u></u> |
| <b>Liabilities:</b>                        |                              |                              |
| Accounts payable                           | \$ 996,408                   | \$ 1,215,747                 |
| Payroll related costs payable              | 1,434,468                    | 1,445,262                    |
| Lease deposits payable                     | 125,473                      | 97,611                       |
| Due to other governments                   | 126,398                      | 79,045                       |
| Deferred revenue                           | 3,199,289                    | 7,534,493                    |
| Deferred tax revenue                       | 4,932,267                    | 5,230,761                    |
| <b>Total Liabilities</b>                   | <u><u>10,814,303</u></u>     | <u><u>15,602,919</u></u>     |
| <b>Fund Balance:</b>                       |                              |                              |
| Nonspendable                               | 20,596,345                   | 21,374,882                   |
| Restricted                                 | 188,324,130                  | 171,776,090                  |
| Committed                                  | 23,080,013                   | 33,976,163                   |
| Unassigned                                 | 197,870,529                  | 174,897,802                  |
| <b>Total Fund Balance</b>                  | <u><u>429,871,017</u></u>    | <u><u>402,024,937</u></u>    |
| <b>Total Liabilities and Fund Balance</b>  | <u><u>\$ 440,685,320</u></u> | <u><u>\$ 417,627,856</u></u> |